52860-1
9/2088

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receip gas, electr rvice, includ any munic , wa- ter, h lic in its pr vided in this con- sumer gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of c sports provided club m

# IOWA

# Retail Sales and Use Tax Report

**Sales of Quarter Ending**
**December 31, 1987**

There is h percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B, musement enterprises operated or the state of Iowa, such tax to be coll rator in the same manner as is prov ion of taxes upon the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
AND FINANCE
Information & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-3777

13-005
CPE-39386

THE QUARTER IN REVIEW

COMPUTED TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1987

Computed tax during the fourth quarter of 1987 amounted to $174,928,696, an increase of 0.43 percent from the same quarter in 1986. The number of businesses filing returns decreased from 102,510 to 101,246 or -1.23 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Computed Sales Tax by Business Group

During the fourth quarter of 1987, the Eating and Drinking Group showed the largest increase in computed tax with a 7.25 percent increase. The General Merchandise Group followed with an increase of 6.89 percent. The number of businesses showed a decrease of -1.23 percent as compared with a decrease of -0.10% during the same period in 1986. Two business groups reported an increase in the number of filers. Miscellaneous and General Merchandise showed increases of 1.28 and 0.73 percent respectively, while the Motor Vehicle (-5.03 percent) and Food Dealers (-4.62 percent) Groups showed the largest decrease.

| Business Group | # Bus. Dec. 86 | # Bus. Dec. 87 | % Change # Bus. | Computed Tax Dec. 86 | Computed Tax Dec. 87 | % Change Tax |
|---|---|---|---|---|---|---|
| Nonresidents | 72 | 60 | -16.66% | $ 243,651 | $ 116,358 | -52.24% |
| Utilities | 2,464 | 2,402 | -2.52 | 24,619,700 | 23,321,476 | - 5.27 |
| Building Materials | 2,538 | 2,467 | -2.80 | 8,608,749 | 8,603,650 | - 0.06 |
| General Merchandise | 1,652 | 1,664 | 0.73 | 25,273,423 | 27,015,907 | 6.89 |
| Food Dealers | 2,121 | 2,023 | -4.62 | 9,136,338 | 9,626,105 | 5.36 |
| Motor Vehicle | 5,423 | 5,150 | -5.03 | 9,022,814 | 9,112,383 | 0.99 |
| Apparel | 2,318 | 2,216 | -4.40 | 6,537,238 | 6,682,917 | 2.23 |
| Home Furnishings | 3,122 | 2,997 | -4.00 | 6,736,240 | 7,093,939 | 5.31 |
| Eating and Drinking | 7,098 | 7,084 | -0.20 | 13,852,360 | 14,856,239 | 7.25 |
| Specialty Retail | 20,657 | 20,114 | -2.63 | 15,377,063 | 16,203,024 | 5.37 |
| Services | 30,113 | 29,919 | -0.64 | 19,769,894 | 20,739,073 | 4.90 |
| Wholesale Goods* | 8,640 | 8,538 | -1.18 | 22,226,241 | 18,662,117 | -16.04 |
| Miscellaneous | 11,898 | 12,050 | 1.28 | 10,920,765 | 11,081,385 | 1.47 |
| Late Filers | 4,394 | 4,562 | 3.82 | 1,861,357 | 1,814,123 | - 2.54 |
| TOTALS | 102,510 | 101,246 | -1.23% | $174,185,833 | $174,928,696 | 0.43% |

*Part of the decrease in the Wholesale Goods Group is due to a change in the tax base. Certain Farm and Industrial Machinery included in this group were exempt as of July 1, 1987.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December, 1987

| Business Group | No. of Returns | % of Returns | Computed Tax | % of Tax |
|---|---|---|---|---|
| Utilities | 149 | 1.73% | $ 1,097,576 | 6.50% |
| Building Materials | 166 | 1.93 | 388,963 | 2.30 |
| General Merchandise | 13 | 0.15 | 451,809 | 2.67 |
| Food Dealers | 22 | 0.26 | 25,771 | 0.15 |
| Motor Vehicle | 122 | 1.41 | 200,479 | 1.19 |
| Apparel | 59 | 0.68 | 50,435 | 0.30 |
| Home Furnishings | 237 | 2.75 | 538,367 | 3.19 |
| Eating and Drinking | 37 | 0.43 | 25,033 | 0.15 |
| Specialty Retail | 815 | 9.45 | 1,524,758 | 9.02 |
| Services | 1,402 | 16.26 | 2,162,725 | 12.80 |
| Wholesale Goods | 2,631 | 30.51 | 4,391,143 | 25.98 |
| Miscellaneous | 2,658 | 30.83 | 5,857,224 | 34.66 |
| Late Filers | 311 | 3.61 | 182,634 | 1.09 |
| TOTAL | 8,622 | 100.00% | $16,896,917 | 100.00% |

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1986 and 1987

| Use Tax | December 1986 | December 1987 | % Change |
|---|---|---|---|
| Retailers | | | |
| Number of Returns | 8,570 | 8,622 | 0.61% |
| Computed Tax | $17,704,784 | $16,896,917 | -4.56% |
| Motor Vehicle | | | |
| Number of Returns | 157,258 | 162,525 | 3.35% |
| Computed Tax | $24,787,290 | $25,809,055 | 4.12% |
| Consumers | | | |
| Number of Returns | 4,840 | 4,740 | -2.06% |
| Computed Tax | $ 6,384,241 | $ 4,933,678 | -22.72% |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| NON-RESIDENT | 60 | $3,160,318 | $116,358 | .07 |
| ADAIR COUNTY | | | | |
| GREENFIELD* | 131 | $5,067,993 | $202,662 | .12 |
| ADAIR | 53 | $1,643,725 | $65,632 | .04 |
| STUART | 25 | $776,648 | $31,067 | .02 |
| BRIDGEWATER | 25 | $327,415 | $13,018 | .01 |
| FONTANELLE | 35 | $495,908 | $19,836 | .01 |
| ORIENT | 22 | $336,229 | $13,452 | .01 |
| NON-PERMIT | 3 | $10,779 | $324 | .00 |
| OTHER | 96 | $693,269 | $27,728 | .02 |
| * TOTAL COUNTY * | 390 | $9,351,966 | $373,719 | .21 |
| ADAMS COUNTY | | | | |
| CORNING* | 116 | $3,872,087 | $154,844 | .09 |
| NODAWAY | 10 | $61,319 | $2,454 | .00 |
| PRESCOTT | 15 | $118,786 | $4,753 | .00 |
| NON-PERMIT | 1 | $4,630 | $139 | .00 |
| OTHER | 58 | $338,509 | $13,537 | .01 |
| * TOTAL COUNTY * | 200 | $4,395,331 | $175,727 | .10 |
| ALLAMAKEE COUNTY | | | | |
| WAUKON* | 195 | $8,377,037 | $335,071 | .19 |
| LANSING | 81 | $1,607,719 | $64,306 | .04 |
| POSTVILLE | 97 | $4,572,251 | $182,809 | .10 |
| NEW ALBIN | 35 | $584,103 | $23,367 | .01 |
| HARPERS FERRY | 27 | $244,150 | $9,765 | .01 |
| NON-PERMIT | 2 | $19,562 | $587 | .00 |
| OTHER | 144 | $1,262,625 | $50,503 | .03 |
| * TOTAL COUNTY * | 581 | $16,667,447 | $666,408 | .38 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| APPANOOSE COUNTY | | | | |
| CENTERVILLE* | 284 | $14,036,891 | $561,457 | .32 |
| MORAVIA | 34 | $291,337 | $11,653 | .01 |
| MOULTON | 31 | $414,827 | $16,594 | .01 |
| MYSTIC | 23 | $102,337 | $4,094 | .00 |
| NON-PERMIT | 11 | $16,083 | $484 | .00 |
| OTHER | 140 | $1,463,514 | $58,547 | .03 |
| * TOTAL COUNTY * | 523 | $16,324,989 | $652,829 | .37 |
| AUDUBON COUNTY | | | | |
| AUDUBON* | 163 | $6,273,311 | $250,859 | .14 |
| EXIRA | 55 | $754,156 | $30,152 | .02 |
| BRAYTON | 13 | $60,976 | $2,393 | .00 |
| KIMBALLTON | 26 | $272,741 | $10,889 | .01 |
| NON-PERMIT | 2 | $10,688 | $321 | .00 |
| OTHER | 80 | $453,364 | $18,133 | .01 |
| * TOTAL COUNTY * | 339 | $7,825,236 | $312,747 | .18 |
| BENTON COUNTY | | | | |
| BELLE PLAINE | 119 | $3,773,678 | $150,936 | .09 |
| VINTON* | 232 | $8,684,799 | $347,387 | .20 |
| BLAIRSTOWN | 41 | $835,914 | $33,435 | .02 |
| SHELLSBURG | 32 | $490,307 | $19,613 | .01 |
| VAN HORNE | 37 | $503,005 | $20,114 | .01 |
| ATKINS | 29 | $392,756 | $15,711 | .01 |
| GARRISON | 23 | $161,878 | $6,473 | .00 |
| KEYSTONE | 28 | $951,800 | $38,073 | .02 |
| MT AUBURN | 14 | $169,295 | $6,770 | .00 |
| NEWHALL | 39 | $687,598 | $27,506 | .02 |
| NORWAY | 23 | $600,548 | $24,020 | .01 |
| URBANA | 17 | $215,345 | $8,613 | .00 |
| WALFORD | 16 | $295,913 | $11,838 | .01 |
| NON-PERMIT | 7 | $59,336 | $1,781 | .00 |
| OTHER | 185 | $1,195,490 | $47,820 | .03 |
| * TOTAL COUNTY * | 842 | $19,017,662 | $760,090 | .43 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| BLACK HAWK COUNTY | | | | |
| WATERLOO* | 2,185 | $139,341,939 | $5,573,303 | 3.19 |
| CEDAR FALLS | 1,061 | $55,154,554 | $2,205,813 | 1.26 |
| EVANSDALE | 116 | $1,500,165 | $59,897 | .03 |
| ELK RUN HTS | 13 | $96,252 | $3,850 | .00 |
| HUDSON | 78 | $1,767,925 | $70,718 | .04 |
| LA PORTE CITY | 106 | $1,904,292 | $76,167 | .04 |
| DUNKERTON | 38 | $648,669 | $25,946 | .01 |
| JANESVILLE | 21 | $524,285 | $20,970 | .01 |
| GILBERTVILLE | 36 | $471,392 | $18,856 | .01 |
| RAYMOND | 20 | $202,865 | $8,095 | .00 |
| NON-PERMIT | 26 | $1,059,670 | $31,789 | .02 |
| OTHER | 120 | $2,349,824 | $93,991 | .05 |
| * TOTAL COUNTY * | 3,820 | $205,021,832 | $8,189,395 | 4.68 |
| BOONE COUNTY | | | | |
| BOONE* | 487 | $18,187,572 | $727,488 | .42 |
| MADRID | 81 | $2,119,962 | $84,798 | .05 |
| OGDEN | 95 | $1,725,656 | $69,026 | .04 |
| BEAVER | 10 | $33,109 | $1,325 | .00 |
| BOXHOLM | 15 | $169,299 | $6,771 | .00 |
| PILOT MOUND | 12 | $64,778 | $2,592 | .00 |
| NON-PERMIT | 2 | $906 | $27 | .00 |
| OTHER | 163 | $2,426,446 | $97,052 | .06 |
| * TOTAL COUNTY * | 865 | $24,727,728 | $989,079 | .57 |
| BREMER COUNTY | | | | |
| WAVERLY* | 329 | $15,977,386 | $639,089 | .37 |
| SUMNER | 109 | $3,234,114 | $129,363 | .07 |
| TRIPOLI | 60 | $999,312 | $39,972 | .02 |
| DENVER | 85 | $1,608,742 | $64,342 | .04 |
| JANESVILLE | 37 | $509,122 | $20,257 | .01 |
| READLYN | 45 | $1,068,178 | $42,728 | .02 |
| FREDERIKA | 12 | $72,479 | $2,900 | .00 |
| PLAINFIELD | 29 | $486,336 | $19,454 | .01 |
| NON-PERMIT | 6 | $8,375 | $251 | .00 |
| OTHER | 167 | $1,265,360 | $50,615 | .03 |
| * TOTAL COUNTY * | 874 | $25,229,404 | $1,008,971 | .58 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| BUCHANAN COUNTY | | | | |
| INDEPENDENCE* | 272 | $12,884,830 | $515,361 | .29 |
| JESUP | 95 | $2,114,607 | $84,565 | .05 |
| FAIRBANK | 51 | $1,069,270 | $42,771 | .02 |
| HAZLETON | 37 | $334,298 | $13,367 | .01 |
| LAMONT | 31 | $304,970 | $12,195 | .01 |
| WINTHROP | 49 | $851,683 | $34,067 | .02 |
| AURORA | 15 | $224,533 | $8,981 | .01 |
| BRANDON | 24 | $172,145 | $6,884 | .00 |
| QUASQUETON | 19 | $186,266 | $7,452 | .00 |
| ROWLEY | 17 | $96,704 | $3,870 | .00 |
| NON-PERMIT | 2 | $2,346 | $70 | .00 |
| OTHER | 182 | $1,852,969 | $74,119 | .04 |
| * TOTAL COUNTY * | 794 | $20,094,621 | $803,702 | .46 |
| BUENA VISTA COUNTY | | | | |
| STORM LAKE* | 424 | $22,860,246 | $914,342 | .52 |
| ALTA | 76 | $2,680,045 | $107,203 | .06 |
| ALBERT CITY | 45 | $1,290,685 | $51,628 | .03 |
| MARATHON | 18 | $307,268 | $12,256 | .01 |
| NEWELL | 49 | $1,024,086 | $40,959 | .02 |
| SIOUX RAPIDS | 60 | $1,422,525 | $56,898 | .03 |
| LAKESIDE | 12 | $54,992 | $2,201 | .00 |
| REMBRANDT | 21 | $142,586 | $5,703 | .00 |
| LINN GROVE | 15 | $103,378 | $4,133 | .00 |
| NON-PERMIT | 3 | $26,659 | $800 | .00 |
| OTHER | 108 | $1,017,902 | $40,709 | .02 |
| * TOTAL COUNTY * | 831 | $30,930,372 | $1,236,832 | .71 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| BUTLER COUNTY | | | | |
| CLARKSVILLE | 72 | $1,228,466 | $49,138 | .03 |
| GREENE | 71 | $1,934,951 | $77,353 | .04 |
| PARKERSBURG | 97 | $1,902,915 | $76,116 | .04 |
| SHELL ROCK | 67 | $931,296 | $37,251 | .02 |
| ALLISON* | 64 | $3,008,794 | $120,351 | .07 |
| APLINGTON | 55 | $910,222 | $36,404 | .02 |
| DUMONT | 40 | $850,585 | $33,994 | .02 |
| NEW HARTFORD | 29 | $403,403 | $16,138 | .01 |
| BRISTOW | 13 | $100,711 | $4,028 | .00 |
| NON-PERMIT | 2 | $20,509 | $615 | .00 |
| OTHER | 185 | $1,523,094 | $60,911 | .03 |
| * TOTAL COUNTY * | 695 | $12,814,946 | $512,299 | .29 |
| CALHOUN COUNTY | | | | |
| LAKE CITY | 100 | $2,236,757 | $89,464 | .05 |
| MANSON | 93 | $7,758,589 | $310,347 | .18 |
| ROCKWELL CITY* | 127 | $3,419,085 | $136,770 | .08 |
| LOHRVILLE | 39 | $305,110 | $12,204 | .01 |
| POMEROY | 39 | $771,539 | $30,861 | .02 |
| FARNHAMVILLE | 27 | $1,122,311 | $44,890 | .03 |
| SOMERS | 11 | $20,071 | $802 | .00 |
| NON-PERMIT | 3 | $9,330 | $280 | .00 |
| OTHER | 106 | $521,316 | $20,851 | .01 |
| * TOTAL COUNTY * | 545 | $16,164,108 | $646,469 | .37 |
| CARROLL COUMTY | | | | |
| CARROLL* | 445 | $26,424,918 | $1,056,891 | .60 |
| COON RAPIDS | 83 | $1,795,476 | $71,816 | .04 |
| MANNING | 87 | $2,344,517 | $93,784 | .05 |
| BREDA | 43 | $1,239,115 | $49,564 | .03 |
| GLIDDEN | 47 | $1,457,787 | $58,312 | .03 |
| ARCADIA | 26 | $670,859 | $26,834 | .02 |
| DEDHAM | 19 | $439,514 | $17,582 | .01 |
| HALBUR | 19 | $965,517 | $38,619 | .02 |
| TEMPLETON | 27 | $550,306 | $22,012 | .01 |
| NON-PERMIT | 1 | $500 | $15 | .00 |
| OTHER | 134 | $959,848 | $38,394 | .02 |
| * TOTAL COUNTY * | 931 | $36,848,357 | $1,473,823 | .84 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CASS COUNTY | | | | |
| ATLANTIC* | 382 | $17,229,006 | $688,742 | .39 |
| ANITA | 69 | $1,065,037 | $42,587 | .02 |
| GRISWOLD | 80 | $1,545,598 | $61,825 | .04 |
| LEWIS | 25 | $168,996 | $6,761 | .00 |
| CUMBERLAND | 25 | $301,257 | $12,049 | .01 |
| MASSENA | 35 | $523,861 | $20,953 | .01 |
| WIOTA | 11 | $123,249 | $4,930 | .00 |
| NON-PERMIT | 2 | $33,922 | $1,018 | .00 |
| OTHER | 133 | $868,227 | $34,726 | .02 |
| * TOTAL COUNTY * | 762 | $21,859,153 | $873,591 | .50 |
| CEDAR COUNTY | | | | |
| TIPTON* | 189 | $6,860,796 | $274,431 | .16 |
| DURANT | 92 | $1,955,086 | $78,184 | .04 |
| MECHANICSVILLE | 39 | $533,545 | $21,342 | .01 |
| WEST BRANCH | 91 | $1,037,900 | $41,515 | .02 |
| CLARENCE | 56 | $972,808 | $38,905 | .02 |
| LOWDEN | 49 | $885,200 | $35,409 | .02 |
| STANWOOD | 44 | $723,114 | $28,925 | .02 |
| BENNETT | 28 | $340,036 | $13,594 | .01 |
| NON-PERMIT | 2 | $14,965 | $449 | .00 |
| OTHER | 157 | $1,004,960 | $40,198 | .02 |
| * TOTAL COUNTY * | 747 | $14,328,410 | $572,952 | .33 |
| CERRO GORDO COUNTY | | | | |
| MASON CITY* | 1,069 | $76,833,640 | $3,073,347 | 1.76 |
| CLEAR LAKE | 319 | $11,192,365 | $447,320 | .26 |
| VENTURA | 34 | $445,765 | $17,830 | .01 |
| ROCKWELL | 41 | $561,166 | $22,447 | .01 |
| DOUGHERTY | 12 | $71,938 | $2,877 | .00 |
| MESERVEY | 20 | $113,767 | $4,551 | .00 |
| PLYMOUTH | 13 | $164,073 | $6,563 | .00 |
| SWALEDALE | 16 | $150,456 | $6,019 | .00 |
| THORNTON | 29 | $243,096 | $9,726 | .01 |
| NON-PERMIT | 17 | $143,541 | $4,325 | .00 |
| OTHER | 156 | $2,164,242 | $86,562 | .05 |
| * TOTAL COUNTY * | 1,726 | $92,084,049 | $3,681,567 | 2.10 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CHEROKEE COUNTY | | | | |
| CHEROKEE* | 324 | $13,518,729 | $540,729 | .31 |
| MARCUS | 71 | $1,979,394 | $79,141 | .05 |
| AURELIA | 57 | $850,745 | $34,029 | .02 |
| CLEGHORN | 23 | $329,677 | $13,187 | .01 |
| MERIDEN | 11 | $78,041 | $3,122 | .00 |
| QUIMBY | 26 | $593,566 | $23,743 | .01 |
| WASHTA | 13 | $80,755 | $3,231 | .00 |
| NON-PERMIT | 1 | $3,429 | $103 | .00 |
| OTHER | 129 | $770,308 | $30,813 | .02 |
| * TOTAL COUNTY * | 655 | $18,204,644 | $728,098 | .42 |
| CHICKASAW COUNTY | | | | |
| NEW HAMPTON* | 211 | $8,366,320 | $334,636 | .19 |
| NASHUA | 77 | $1,528,161 | $61,097 | .03 |
| FREDERICKSBURG | 63 | $1,373,505 | $54,940 | .03 |
| LAWLER | 34 | $773,159 | $30,926 | .02 |
| ALTA VISTA | 21 | $282,627 | $11,305 | .01 |
| IONIA | 20 | $199,045 | $7,963 | .00 |
| NON-PERMIT | 5 | $58,825 | $1,765 | .00 |
| OTHER | 158 | $1,447,794 | $57,842 | .03 |
| * TOTAL COUNTY * | 589 | $14,029,436 | $560,474 | .32 |
| CLARKE COUNTY | | | | |
| OSCEOLA* | 221 | $9,105,039 | $364,205 | .21 |
| MURRAY | 35 | $300,523 | $12,021 | .01 |
| WOODBURN | 10 | $52,311 | $2,093 | .00 |
| NON-PERMIT | 1 | $13,006 | $390 | .00 |
| OTHER | 76 | $622,924 | $24,920 | .01 |
| * TOTAL COUNTY * | 343 | $10,093,803 | $403,629 | .23 |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| CLAY COUNTY | | | | |
| SPENCER* | 541 | $28,032,524 | $1,121,032 | .64 |
| EVERLY | 39 | $812,360 | $32,493 | .02 |
| PETERSON | 34 | $324,832 | $12,985 | .01 |
| DICKENS | 13 | $224,484 | $8,981 | .01 |
| FOSTORIA | 11 | $187,651 | $7,507 | .00 |
| ROYAL | 28 | $222,468 | $8,895 | .01 |
| WEBB | 16 | $208,665 | $8,346 | .00 |
| NON-PERMIT | 16 | $1,336,555 | $40,360 | .02 |
| OTHER | 123 | $669,344 | $26,772 | .02 |
| * TOTAL COUNTY * | 821 | $32,018,883 | $1,267,371 | .72 |
| CLAYTON COUNTY | | | | |
| ELKADER* | 146 | $5,420,617 | $216,827 | .12 |
| GUTTENBERG | 115 | $2,859,893 | $114,385 | .07 |
| MONONA | 79 | $2,454,741 | $98,186 | .06 |
| STRAWBERRY PT | 76 | $1,203,448 | $48,136 | .03 |
| EDGEWOOD | 42 | $891,982 | $35,681 | .02 |
| GARNAVILLO | 48 | $1,127,269 | $45,094 | .03 |
| MARQUETTE | 21 | $156,379 | $6,257 | .00 |
| MCGREGOR | 86 | $1,014,702 | $40,587 | .02 |
| FARMERSBURG | 14 | $236,073 | $9,443 | .01 |
| LUANA | 19 | $170,333 | $6,813 | .00 |
| ST OLAF | 12 | $33,064 | $1,323 | .00 |
| VOLGA CITY | 26 | $190,311 | $7,612 | .00 |
| NON-PERMIT | 3 | $75,036 | $2,251 | .00 |
| OTHER | 196 | $1,361,771 | $54,371 | .03 |
| * TOTAL COUNTY * | 883 | $17,195,619 | $686,966 | .39 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| CLINTON COUNTY | | | | |
| CLINTON* | 875 | $56,151,412 | $2,245,482 | 1.28 |
| DE WITT | 211 | $7,686,561 | $307,462 | .18 |
| CAMANCHE | 87 | $1,367,313 | $54,693 | .03 |
| DELMAR | 17 | $206,538 | $8,261 | .00 |
| GRAND MOUND | 36 | $360,066 | $14,403 | .01 |
| LOST NATION | 36 | $340,712 | $13,630 | .01 |
| WHEATLAND | 39 | $765,949 | $30,636 | .02 |
| CALAMUS | 15 | $306,192 | $12,246 | .01 |
| CHARLOTTE | 18 | $523,575 | $20,945 | .01 |
| GOOSE LAKE | 14 | $117,366 | $4,694 | .00 |
| LOW MOOR | 23 | $339,309 | $13,571 | .01 |
| WELTON | 11 | $100,230 | $3,971 | .00 |
| NON-PERMIT | 8 | $81,189 | $2,435 | .00 |
| OTHER | 223 | $2,403,400 | $96,135 | .05 |
| * TOTAL COUNTY * | 1,613 | $70,749,812 | $2,828,564 | 1.62 |
| CRAWFORD COUNTY | | | | |
| DENISON* | 310 | $14,914,135 | $596,542 | .34 |
| CHARTER OAK | 39 | $396,530 | $15,858 | .01 |
| DOW CITY | 26 | $215,753 | $8,630 | .00 |
| MANILLA | 47 | $1,106,871 | $44,235 | .03 |
| SCHLESWIG | 47 | $659,476 | $26,335 | .02 |
| VAIL | 24 | $179,414 | $7,157 | .00 |
| DELOIT | 11 | $53,795 | $2,147 | .00 |
| KIRON | 28 | $325,392 | $13,016 | .01 |
| RICKETTS | 12 | $64,484 | $2,578 | .00 |
| WESTSIDE | 30 | $332,513 | $13,299 | .01 |
| NON-PERMIT | 3 | $23,180 | $695 | .00 |
| OTHER | 119 | $1,563,587 | $62,544 | .04 |
| * TOTAL COUNTY * | 696 | $19,835,130 | $793,036 | .45 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DALLAS COUNTY | | | | |
| PERRY | 285 | $11,752,383 | $470,095 | .27 |
| ADEL* | 124 | $3,371,493 | $134,860 | .08 |
| DALLAS CENTER | 58 | $856,497 | $34,259 | .02 |
| DEXTER | 33 | $804,818 | $32,121 | .02 |
| REDFIELD | 34 | $498,991 | $19,959 | .01 |
| WAUKEE | 73 | $2,602,429 | $104,097 | .06 |
| WOODWARD | 51 | $737,824 | $29,412 | .02 |
| BOUTON | 13 | $125,074 | $5,004 | .00 |
| DE SOTO | 30 | $444,430 | $17,778 | .01 |
| GRANGER | 35 | $715,384 | $28,617 | .02 |
| LINDEN | 11 | $29,473 | $1,179 | .00 |
| MINBURN | 18 | $161,257 | $6,450 | .00 |
| VAN METER | 31 | $425,246 | $17,009 | .01 |
| NON-PERMIT | 7 | $28,792 | $996 | .00 |
| OTHER | 231 | $2,378,864 | $95,144 | .05 |
| * TOTAL COUNTY * | 1,034 | $24,932,955 | $996,980 | .57 |
| DAVIS COUNTY | | | | |
| BLOOMFIELD* | 159 | $5,686,187 | $227,449 | .13 |
| DRAKESVILLE | 16 | $58,079 | $2,322 | .00 |
| PULASKI | 13 | $238,574 | $9,543 | .01 |
| NON-PERMIT | 1 | $18,648 | $559 | .00 |
| OTHER | 158 | $1,097,418 | $43,894 | .03 |
| * TOTAL COUNTY * | 347 | $7,098,906 | $283,767 | .16 |
| DECATUR COUNTY | | | | |
| LAMONI | 82 | $2,058,089 | $82,272 | .05 |
| LEON* | 103 | $2,728,492 | $109,084 | .06 |
| DECATUR CITY | 19 | $234,147 | $9,364 | .01 |
| GARDEN GROVE | 10 | $44,032 | $1,760 | .00 |
| GRAND RIVER | 12 | $118,814 | $4,750 | .00 |
| VAN WERT | 10 | $34,660 | $1,386 | .00 |
| WELDON | 12 | $67,334 | $2,693 | .00 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 76 | $276,314 | $11,052 | .01 |
| * TOTAL COUNTY * | 324 | $5,561,882 | $222,361 | .13 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DELAWARE COUNTY | | | | |
| MANCHESTER* | 235 | $12,134,320 | $485,356 | .28 |
| EARLVILLE | 35 | $860,508 | $34,420 | .02 |
| EDGEWOOD | 17 | $566,317 | $22,652 | .01 |
| HOPKINTON | 36 | $706,843 | $28,268 | .02 |
| COLESBURG | 26 | $1,118,197 | $44,725 | .03 |
| DELHI | 32 | $412,494 | $16,498 | .01 |
| DUNDEE | 11 | $291,875 | $11,674 | .01 |
| GREELEY | 15 | $157,146 | $6,284 | .00 |
| RYAN | 24 | $174,888 | $6,995 | .00 |
| NON-PERMIT | 5 | $40,724 | $1,221 | .00 |
| OTHER | 172 | $2,428,654 | $97,138 | .06 |
| * TOTAL COUNTY * | 608 | $18,891,966 | $755,231 | .43 |
| DES MOINES COUNTY | | | | |
| BURLINGTON* | 854 | $57,690,028 | $2,307,527 | 1.32 |
| MEDIAPOLIS | 93 | $2,520,066 | $100,798 | .06 |
| WEST BURLINGTON | 168 | $13,086,881 | $523,477 | .30 |
| DANVILLE | 41 | $818,987 | $32,759 | .02 |
| NON-PERMIT | 5 | $39,835 | $1,195 | .00 |
| OTHER | 215 | $2,271,730 | $90,860 | .05 |
| * TOTAL COUNTY * | 1,376 | $76,427,527 | $3,056,616 | 1.75 |
| DICKINSON COUNTY | | | | |
| MILFORD | 134 | $2,943,153 | $117,726 | .07 |
| SPIRIT LAKE* | 260 | $10,472,362 | $418,842 | .24 |
| ARNOLDS PARK | 126 | $1,113,744 | $44,499 | .03 |
| LAKE PARK | 59 | $902,136 | $36,087 | .02 |
| OKOBOJI | 44 | $1,217,963 | $48,721 | .03 |
| SUPERIOR | 10 | $240,998 | $9,640 | .01 |
| TERRIL | 21 | $256,069 | $10,243 | .01 |
| NON-PERMIT | 10 | $14,837 | $445 | .00 |
| OTHER | 183 | $1,875,459 | $75,018 | .04 |
| * TOTAL COUNTY * | 847 | $19,036,721 | $761,221 | .44 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| DUBUQUE COUNTY | | | | |
| DUBUQUE* | 1,871 | $123,310,980 | $4,931,243 | 2.82 |
| CASCADE | 95 | $2,638,521 | $105,542 | .06 |
| DYERSVILLE | 173 | $8,598,974 | $343,964 | .20 |
| EPWORTH | 42 | $596,619 | $23,865 | .01 |
| FARLEY | 43 | $767,670 | $30,706 | .02 |
| BERNARD | 23 | $186,998 | $7,481 | .00 |
| HOLY CROSS | 20 | $211,077 | $8,443 | .00 |
| LUXEMBURG | 19 | $276,660 | $11,067 | .01 |
| NEW VIENNA | 27 | $666,941 | $26,677 | .02 |
| PEOSTA | 23 | $514,044 | $20,560 | .01 |
| SHERRILL | 16 | $82,488 | $3,301 | .00 |
| WORTHINGTON | 23 | $439,712 | $17,588 | .01 |
| NON-PERMIT | 32 | $1,081,577 | $32,447 | .02 |
| OTHER | 271 | $6,015,453 | $240,613 | .14 |
| * TOTAL COUNTY * | 2,678 | $145,387,714 | $5,803,497 | 3.32 |
| EMMET COUNTY | | | | |
| ESTHERVILLE* | 291 | $12,394,074 | $495,712 | .28 |
| ARMSTRONG | 81 | $1,605,267 | $64,133 | .04 |
| RINGSTED | 28 | $665,858 | $26,634 | .02 |
| DOLLIVER | 10 | $268,178 | $10,728 | .01 |
| WALLINGFORD | 15 | $85,777 | $3,432 | .00 |
| NON-PERMIT | 1 | $2,238 | $67 | .00 |
| OTHER | 88 | $473,730 | $18,950 | .01 |
| * TOTAL COUNTY * | 514 | $15,495,122 | $619,656 | .35 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FAYETTE COUNTY | | | | |
| OELWEIN | 281 | $12,558,160 | $502,290 | .29 |
| FAYETTE | 61 | $834,264 | $33,368 | .02 |
| WEST UNION* | 129 | $5,389,526 | $215,575 | .12 |
| ARLINGTON | 26 | $417,440 | $16,696 | .01 |
| CLERMONT | 36 | $1,051,026 | $42,041 | .02 |
| ELGIN | 34 | $588,183 | $23,525 | .01 |
| HAWKEYE | 28 | $567,363 | $22,690 | .01 |
| MAYNARD | 20 | $670,745 | $26,830 | .02 |
| ST LUCAS | 16 | $382,564 | $15,303 | .01 |
| WADENA | 14 | $62,948 | $2,518 | .00 |
| WAUCOMA | 21 | $367,554 | $14,703 | .01 |
| WESTGATE | 13 | $78,033 | $3,120 | .00 |
| NON-PERMIT | 6 | $94,953 | $2,849 | .00 |
| OTHER | 193 | $3,439,915 | $137,596 | .08 |
| * TOTAL COUNTY * | 878 | $26,502,674 | $1,059,104 | .61 |
| FLOYD COUNTY | | | | |
| CHARLES CITY* | 350 | $15,687,624 | $627,437 | .36 |
| NORA SPRINGS | 72 | $1,080,132 | $43,207 | .02 |
| ROCKFORD | 51 | $734,899 | $29,393 | .02 |
| FLOYD | 21 | $162,786 | $6,510 | .00 |
| MARBLE ROCK | 25 | $324,294 | $12,971 | .01 |
| RUDD | 29 | $279,385 | $11,176 | .01 |
| NON-PERMIT | 3 | $8,810 | $264 | .00 |
| OTHER | 160 | $1,197,087 | $47,877 | .03 |
| * TOTAL COUNTY * | 711 | $19,475,017 | $778,835 | .45 |
| FRANKLIN COUNTY | | | | |
| HAMPTON* | 229 | $9,413,135 | $376,524 | .22 |
| ACKLEY | 14 | $157,881 | $6,316 | .00 |
| SHEFFIELD | 65 | $1,043,458 | $41,731 | .02 |
| ALEXANDER | 14 | $129,246 | $5,171 | .00 |
| COULTER | 15 | $223,478 | $8,938 | .01 |
| GENEVA | 12 | $136,184 | $5,447 | .00 |
| LATIMER | 27 | $854,984 | $34,198 | .02 |
| NON-PERMIT | 3 | $23,196 | $696 | .00 |
| OTHER | 118 | $736,023 | $29,416 | .02 |
| * TOTAL COUNTY * | 497 | $12,717,585 | $508,437 | .29 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| FREMONT COUNTY | | | | |
| HAMBURG | 66 | $1,662,445 | $66,497 | .04 |
| SIDNEY* | 60 | $1,011,115 | $40,444 | .02 |
| TABOR | 40 | $617,699 | $24,710 | .01 |
| FARRAGUT | 29 | $167,242 | $6,655 | .00 |
| RANDOLPH | 10 | $84,084 | $3,362 | .00 |
| RIVERTON | 16 | $189,159 | $7,567 | .00 |
| NON-PERMIT | 8 | $21,451 | $643 | .00 |
| OTHER | 113 | $3,806,645 | $152,268 | .09 |
| * TOTAL COUNTY * | 342 | $7,559,840 | $302,146 | .17 |
| GREENE COUNTY | | | | |
| JEFFERSON* | 233 | $8,935,687 | $357,402 | .20 |
| CHURDAN | 30 | $249,352 | $9,971 | .01 |
| GRAND JCT | 56 | $627,760 | $25,107 | .01 |
| SCRANTON | 42 | $754,759 | $30,190 | .02 |
| PATON | 20 | $431,321 | $17,253 | .01 |
| RIPPEY | 22 | $215,249 | $8,610 | .00 |
| NON-PERMIT | 3 | $6,537 | $199 | .00 |
| OTHER | 74 | $417,791 | $16,715 | .01 |
| * TOTAL COUNTY * | 480 | $11,638,456 | $465,447 | .27 |
| GRUNDY COUNTY | | | | |
| GRUNDY CENTER* | 143 | $4,541,455 | $181,653 | .10 |
| REINBECK | 88 | $1,821,017 | $72,839 | .04 |
| CONRAD | 56 | $1,376,779 | $55,015 | .03 |
| DIKE | 41 | $992,266 | $39,690 | .02 |
| WELLSBURG | 44 | $663,146 | $26,524 | .02 |
| BEAMAN | 14 | $351,475 | $14,059 | .01 |
| HOLLAND | 15 | $95,695 | $3,827 | .00 |
| NON-PERMIT | 2 | $20,160 | $605 | .00 |
| OTHER | 120 | $842,540 | $33,695 | .02 |
| * TOTAL COUNTY * | 523 | $10,704,533 | $427,907 | .24 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| GUTHRIE COUNTY | | | | |
| GUTHRIE CENTER* | 108 | $2,923,909 | $116,928 | .07 |
| PANORA | 73 | $1,661,783 | $66,464 | .04 |
| STUART | 57 | $1,498,121 | $59,926 | .03 |
| BAYARD | 30 | $459,174 | $18,365 | .01 |
| CASEY | 28 | $413,698 | $16,478 | .01 |
| BAGLEY | 19 | $156,336 | $6,254 | .00 |
| MENLO | 21 | $273,353 | $10,933 | .01 |
| YALE | 18 | $240,155 | $9,607 | .01 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 104 | $590,493 | $23,620 | .01 |
| * TOTAL COUNTY * | 458 | $8,217,022 | $328,575 | .19 |
| HAMILTON COUNTY | | | | |
| WEBSTER CITY* | 336 | $12,905,523 | $516,039 | .29 |
| JEWELL | 58 | $1,733,219 | $69,330 | .04 |
| STRATFORD | 43 | $992,588 | $39,704 | .02 |
| WILLIAMS | 35 | $1,091,225 | $43,649 | .02 |
| BLAIRSBURG | 17 | $276,466 | $11,058 | .01 |
| ELLSWORTH | 33 | $940,619 | $37,626 | .02 |
| KAMRAR | 12 | $159,878 | $6,395 | .00 |
| STANHOPE | 27 | $387,233 | $15,489 | .01 |
| NON-PERMIT | 2 | $50,621 | $1,518 | .00 |
| OTHER | 137 | $1,333,182 | $53,325 | .03 |
| * TOTAL COUNTY * | 700 | $19,870,554 | $794,133 | .45 |
| HANCOCK COUNTY | | | | |
| BRITT | 114 | $3,250,234 | $130,011 | .07 |
| GARNER* | 126 | $6,019,345 | $240,770 | .14 |
| KANAWHA | 41 | $870,934 | $34,837 | .02 |
| KLEMME | 32 | $586,158 | $23,446 | .01 |
| CORWITH | 21 | $314,255 | $12,572 | .01 |
| CRYSTAL LAKE | 12 | $119,711 | $4,787 | .00 |
| WODEN | 17 | $378,264 | $15,132 | .01 |
| FOREST CITY | 12 | $203,079 | $8,122 | .00 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 131 | $813,475 | $32,540 | .02 |
| * TOTAL COUNTY * | 506 | $12,555,455 | $502,217 | .29 |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| HARDIN COUNTY | | | | |
| IOWA FALLS | 320 | $15,161,027 | $606,237 | .35 |
| ACKLEY | 89 | $1,615,713 | $64,628 | .04 |
| ELDORA* | 146 | $4,207,841 | $168,313 | .10 |
| ALDEN | 35 | $684,742 | $27,387 | .02 |
| HUBBARD | 57 | $1,229,679 | $49,182 | .03 |
| RADCLIFFE | 34 | $578,461 | $23,138 | .01 |
| STEAMBOAT ROCK | 19 | $260,194 | $10,407 | .01 |
| UNION | 35 | $580,706 | $23,229 | .01 |
| NON-PERMIT | 2 | $3,502 | $105 | .00 |
| OTHER | 213 | $3,086,525 | $123,446 | .07 |
| * TOTAL COUNTY * | 950 | $27,408,390 | $1,096,072 | .63 |
| HARRISON COUNTY | | | | |
| DUNLAP | 65 | $1,523,309 | $60,932 | .03 |
| LOGAN* | 60 | $1,711,901 | $68,476 | .04 |
| MISSOURI VALLEY | 136 | $4,531,797 | $181,270 | .10 |
| WOODBINE | 69 | $1,281,548 | $51,240 | .03 |
| MAGNOLIA | 13 | $75,005 | $3,001 | .00 |
| MONDAMIN | 24 | $301,990 | $12,080 | .01 |
| PERSIA | 22 | $119,535 | $4,781 | .00 |
| PISGAH | 24 | $151,747 | $6,071 | .00 |
| NON-PERMIT | 2 | $11,048 | $332 | .00 |
| OTHER | 115 | $2,076,318 | $83,044 | .05 |
| * TOTAL COUNTY * | 530 | $11,784,198 | $471,227 | .27 |
| HENRY COUNTY | | | | |
| MT PLEASANT* | 285 | $19,908,611 | $796,345 | .46 |
| NEW LONDON | 66 | $1,052,460 | $42,097 | .02 |
| WAYLAND | 41 | $627,061 | $25,080 | .01 |
| WINFIELD | 61 | $1,037,625 | $41,502 | .02 |
| MT UNION | 12 | $272,538 | $10,900 | .01 |
| OLDS | 16 | $331,075 | $13,244 | .01 |
| SALEM | 18 | $104,526 | $4,180 | .00 |
| NON-PERMIT | 8 | $1,127,897 | $33,837 | .02 |
| OTHER | 180 | $2,644,182 | $105,767 | .06 |
| * TOTAL COUNTY * | 687 | $27,105,975 | $1,072,952 | .61 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| HOWARD COUNTY | | | | |
| CRESCO* | 218 | $7,805,329 | $312,217 | .18 |
| ELMA | 42 | $467,927 | $18,714 | .01 |
| LIME SPRINGS | 29 | $916,151 | $36,646 | .02 |
| RICEVILLE | 19 | $374,924 | $14,995 | .01 |
| CHESTER | 19 | $422,454 | $16,899 | .01 |
| PROTIVIN | 27 | $499,481 | $19,981 | .01 |
| NON-PERMIT | 2 | $24,364 | $731 | .00 |
| OTHER | 98 | $818,609 | $32,729 | .02 |
| * TOTAL COUNTY * | 454 | $11,329,239 | $452,912 | .26 |
| HUMBOLDT COUNTY | | | | |
| HUMBOLDT | 243 | $10,579,560 | $423,187 | .24 |
| DAKOTA CITY* | 35 | $275,932 | $11,040 | .01 |
| GILMORE CITY | 15 | $203,046 | $8,122 | .00 |
| LIVERMORE | 26 | $358,975 | $14,356 | .01 |
| BODE | 24 | $326,304 | $13,051 | .01 |
| BRADGATE | 11 | $95,753 | $3,832 | .00 |
| RENWICK | 22 | $484,014 | $19,360 | .01 |
| NON-PERMIT | 2 | $37,361 | $1,121 | .00 |
| OTHER | 111 | $738,873 | $29,553 | .02 |
| * TOTAL COUNTY * | 489 | $13,099,818 | $523,622 | .30 |
| IDA COUNTY | | | | |
| HOLSTEIN | 81 | $1,685,380 | $67,398 | .04 |
| IDA GROVE* | 148 | $7,628,411 | $305,134 | .17 |
| BATTLE CREEK | 42 | $679,547 | $27,180 | .02 |
| ARTHUR | 16 | $157,616 | $6,303 | .00 |
| GALVA | 19 | $200,930 | $8,037 | .00 |
| NON-PERMIT | 1 | $7,476 | $224 | .00 |
| OTHER | 62 | $125,260 | $5,012 | .00 |
| * TOTAL COUNTY * | 369 | $10,484,620 | $419,288 | .24 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| IOWA COUNTY | | | | |
| MARENGO* | 117 | $4,181,963 | $167,281 | .10 |
| NORTH ENGLISH | 45 | $2,107,174 | $84,279 | .05 |
| WILLIAMSBURG | 126 | $5,991,822 | $239,672 | .14 |
| VICTOR | 53 | $918,866 | $36,753 | .02 |
| LADORA | 13 | $23,490 | $940 | .00 |
| MILLERSBURG | 13 | $233,495 | $9,340 | .01 |
| PARNELL | 14 | $78,824 | $3,153 | .00 |
| NON-PERMIT | 14 | $42,141 | $1,265 | .00 |
| OTHER | 270 | $7,979,140 | $319,071 | .18 |
| * TOTAL COUNTY * | 665 | $21,556,915 | $861,754 | .49 |
| JACKSON COUNTY | | | | |
| MAQUOKETA* | 308 | $11,205,603 | $448,122 | .26 |
| BELLEVUE | 111 | $2,244,510 | $89,582 | .05 |
| PRESTON | 57 | $1,466,303 | $58,639 | .03 |
| SABULA | 30 | $419,739 | $16,785 | .01 |
| ANDREW | 14 | $134,117 | $5,363 | .00 |
| BALDWIN | 11 | $69,174 | $2,763 | .00 |
| LA MOTTE | 21 | $303,438 | $12,091 | .01 |
| MILES | 23 | $681,105 | $27,244 | .02 |
| SPRINGBROOK | 11 | $104,741 | $4,191 | .00 |
| NON-PERMIT | 4 | $60,154 | $1,805 | .00 |
| OTHER | 208 | $2,635,169 | $105,396 | .06 |
| * TOTAL COUNTY * | 798 | $19,324,053 | $771,981 | .44 |
| JASPER COUNTY | | | | |
| NEWTON* | 565 | $31,029,562 | $1,241,160 | .71 |
| COLFAX | 79 | $2,658,943 | $106,359 | .06 |
| MONROE | 84 | $1,809,190 | $72,373 | .04 |
| BAXTER | 42 | $571,089 | $22,837 | .01 |
| KELLOGG | 30 | $523,471 | $20,939 | .01 |
| PRAIRIE CITY | 54 | $2,084,196 | $83,367 | .05 |
| LYNNVILLE | 32 | $509,940 | $20,396 | .01 |
| MINGO | 22 | $128,668 | $5,145 | .00 |
| SULLY | 47 | $2,323,422 | $92,934 | .05 |
| NON-PERMIT | 6 | $7,686 | $231 | .00 |
| OTHER | 261 | $2,597,273 | $103,884 | .06 |
| * TOTAL COUNTY * | 1,222 | $44,243,440 | $1,769,625 | 1.01 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| JEFFERSON COUNTY | | | | |
| FAIRFIELD* | 465 | $20,889,284 | $835,453 | .48 |
| BATAVIA | 26 | $277,127 | $11,086 | .01 |
| LIBERTYVILLE | 13 | $233,547 | $9,341 | .01 |
| LOCKRIDGE | 10 | $80,429 | $3,217 | .00 |
| PACKWOOD | 17 | $192,007 | $7,679 | .00 |
| NON-PERMIT | 9 | $8,066 | $243 | .00 |
| OTHER | 145 | $1,115,420 | $44,578 | .03 |
| * TOTAL COUNTY * | 685 | $22,795,880 | $911,597 | .52 |
| JOHNSON COUNTY | | | | |
| IOWA CITY* | 1,357 | $108,328,268 | $4,332,512 | 2.48 |
| CORALVILLE | 290 | $23,416,478 | $936,619 | .54 |
| LONE TREE | 44 | $442,311 | $17,693 | .01 |
| OXFORD | 35 | $456,269 | $18,251 | .01 |
| SOLON | 55 | $1,096,099 | $43,841 | .03 |
| HILLS | 17 | $674,009 | $26,960 | .02 |
| NORTH LIBERTY | 59 | $918,613 | $36,736 | .02 |
| SWISHER | 30 | $459,743 | $18,354 | .01 |
| TIFFIN | 12 | $450,737 | $18,029 | .01 |
| NON-PERMIT | 16 | $116,497 | $3,496 | .00 |
| OTHER | 350 | $3,408,703 | $136,341 | .08 |
| * TOTAL COUNTY * | 2,265 | $139,767,727 | $5,588,832 | 3.19 |
| JONES COUNTY | | | | |
| ANAMOSA* | 162 | $10,524,714 | $420,983 | .24 |
| MONTICELLO | 215 | $8,422,159 | $336,886 | .19 |
| OLIN | 43 | $536,595 | $21,462 | .01 |
| OXFORD JCT | 39 | $229,534 | $9,180 | .01 |
| WYOMING | 42 | $721,315 | $28,765 | .02 |
| MARTELLE | 11 | $344,514 | $13,781 | .01 |
| ONSLOW | 18 | $116,054 | $4,643 | .00 |
| NON-PERMIT | 5 | $120,564 | $3,617 | .00 |
| OTHER | 244 | $2,564,886 | $102,589 | .06 |
| * TOTAL COUNTY * | 779 | $23,580,335 | $941,906 | .54 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| KEOKUK COUNTY | | | | |
| KEOTA | 54 | $641,325 | $25,652 | .01 |
| SIGOURNEY* | 111 | $4,120,979 | $164,796 | .09 |
| DELTA | 12 | $47,929 | $1,918 | .00 |
| HEDRICK | 48 | $310,184 | $12,407 | .01 |
| RICHLAND | 34 | $475,855 | $19,035 | .01 |
| WHAT CHEER | 43 | $527,568 | $21,101 | .01 |
| HARPER | 15 | $92,809 | $3,712 | .00 |
| KESWICK | 19 | $390,798 | $15,633 | .01 |
| OLLIE | 12 | $92,029 | $3,680 | .00 |
| SOUTH ENGLISH | 12 | $153,881 | $6,154 | .00 |
| NON-PERMIT | 41 | $13,004 | $390 | .00 |
| OTHER | 179 | $1,696,056 | $67,839 | .04 |
| * TOTAL COUNTY * | 580 | $8,562,417 | $342,317 | .20 |
| KOSSUTH COUNTY | | | | |
| ALGONA* | 323 | $15,265,940 | $610,590 | .35 |
| BANCROFT | 56 | $1,578,464 | $63,141 | .04 |
| BURT | 21 | $380,183 | $15,207 | .01 |
| LU VERNE | 18 | $160,459 | $6,417 | .00 |
| SWEA CITY | 52 | $706,172 | $28,246 | .02 |
| TITONKA | 39 | $678,833 | $27,153 | .02 |
| WESLEY | 26 | $783,855 | $31,355 | .02 |
| WHITTEMORE | 32 | $781,887 | $31,275 | .02 |
| FENTON | 21 | $370,997 | $14,826 | .01 |
| LAKOTA | 20 | $165,975 | $6,638 | .00 |
| LEDYARD | 15 | $204,567 | $8,182 | .00 |
| LONE ROCK | 11 | $162,354 | $6,493 | .00 |
| NON-PERMIT | 3 | $3,479 | $105 | .00 |
| OTHER | 187 | $1,286,784 | $51,458 | .03 |
| * TOTAL COUNTY * | 824 | $22,529,949 | $901,086 | .52 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| LEE COUNTY | | | | |
| FT MADISON* | 383 | $19,526,686 | $780,892 | .45 |
| KEOKUK | 469 | $28,416,265 | $1,136,504 | .65 |
| DONNELLSON | 60 | $1,034,893 | $41,365 | .02 |
| MONTROSE | 28 | $253,186 | $10,130 | .01 |
| WEST POINT | 54 | $923,159 | $36,927 | .02 |
| ST PAUL | 13 | $724,047 | $28,962 | .02 |
| HOUGHTON | 11 | $433,915 | $17,358 | .01 |
| NON-PERMIT | 8 | $242,484 | $7,275 | .00 |
| OTHER | 314 | $4,165,417 | $166,595 | .10 |
| * TOTAL COUNTY * | 1,340 | $55,720,052 | $2,226,008 | 1.27 |
| LINN COUNTY | | | | |
| CEDAR RAPIDS* | 3,498 | $302,268,124 | $12,090,462 | 6.91 |
| MARION | 592 | $31,384,759 | $1,255,124 | .72 |
| CENTER POINT | 62 | $1,034,504 | $41,379 | .02 |
| CENTRAL CITY | 70 | $443,221 | $17,726 | .01 |
| HIAWATHA | 113 | $4,707,050 | $188,285 | .11 |
| LISBON | 66 | $726,558 | $29,065 | .02 |
| MT VERNON | 125 | $4,705,827 | $188,209 | .11 |
| COGGON | 34 | $372,426 | $14,894 | .01 |
| FAIRFAX | 37 | $436,486 | $17,459 | .01 |
| SPRINGVILLE | 48 | $689,079 | $27,566 | .02 |
| WALKER | 39 | $786,509 | $31,462 | .02 |
| ALBURNETTE | 30 | $283,461 | $11,340 | .01 |
| ELY | 37 | $828,648 | $33,146 | .02 |
| PALO | 28 | $459,939 | $18,399 | .01 |
| PRAIRIEBURG | 11 | $88,473 | $3,538 | .00 |
| ROBINS | 13 | $35,400 | $1,414 | .00 |
| NON-PERMIT | 64 | $1,589,500 | $47,731 | .03 |
| OTHER | 259 | $5,114,409 | $204,562 | .12 |
| * TOTAL COUNTY * | 5,126 | $355,954,373 | $14,221,761 | 8.13 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| LOUISA COUNTY | | | | |
| COLUMBUS JCT | 76 | $2,042,641 | $81,707 | .05 |
| WAPELLO* | 104 | $2,576,094 | $103,032 | .06 |
| MORNING SUN | 39 | $734,017 | $29,361 | .02 |
| GRANDVIEW | 12 | $121,066 | $4,842 | .00 |
| OAKVILLE | 22 | $256,089 | $10,243 | .01 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 103 | $1,317,836 | $52,711 | .03 |
| * TOTAL COUNTY * | 356 | $7,047,743 | $281,896 | .16 |
| LUCAS COUNTY | | | | |
| CHARITON* | 217 | $11,750,127 | $470,000 | .27 |
| RUSSELL | 15 | $216,660 | $8,655 | .00 |
| LUCAS | 18 | $66,132 | $2,645 | .00 |
| NON-PERMIT | 1 | $3,973 | $119 | .00 |
| OTHER | 98 | $869,139 | $34,767 | .02 |
| * TOTAL COUNTY * | 349 | $12,906,031 | $516,186 | .30 |
| LYON COUNTY | | | | |
| ROCK RAPIDS* | 117 | $4,448,440 | $177,844 | .10 |
| GEORGE | 66 | $1,285,826 | $51,433 | .03 |
| DOON | 36 | $602,910 | $24,116 | .01 |
| INWOOD | 42 | $1,270,501 | $50,817 | .03 |
| LARCHWOOD | 39 | $580,863 | $23,237 | .01 |
| LITTLE ROCK | 21 | $304,176 | $12,167 | .01 |
| ALVORD | 10 | $81,672 | $3,268 | .00 |
| LESTER | 18 | $379,354 | $15,174 | .01 |
| NON-PERMIT | 4 | $40,916 | $1,227 | .00 |
| OTHER | 118 | $811,650 | $32,466 | .02 |
| * TOTAL COUNTY * | 471 | $9,806,308 | $391,749 | .22 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MADISON COUNTY | | | | |
| WINTERSET* | 182 | $7,538,479 | $301,462 | .17 |
| EARLHAM | 49 | $949,692 | $37,990 | .02 |
| ST CHARLES | 23 | $476,447 | $19,056 | .01 |
| TRURO | 23 | $233,102 | $9,320 | .01 |
| NON-PERMIT | 6 | $64,895 | $1,947 | .00 |
| OTHER | 142 | $768,334 | $30,733 | .02 |
| * TOTAL COUNTY * | 425 | $10,030,949 | $400,508 | .23 |
| MAHASKA COUNTY | | | | |
| OSKALOOSA* | 526 | $27,641,739 | $1,105,601 | .63 |
| NEW SHARON | 70 | $734,766 | $29,374 | .02 |
| BEACON | 12 | $89,177 | $3,567 | .00 |
| UNIVERSITY PARK | 11 | $35,813 | $1,432 | .00 |
| BARNES CITY | 12 | $87,461 | $3,498 | .00 |
| FREMONT | 31 | $216,502 | $8,660 | .00 |
| LEIGHTON | 11 | $326,660 | $13,066 | .01 |
| ROSE HILL | 10 | $55,813 | $2,232 | .00 |
| NON-PERMIT | 8 | $29,369 | $879 | .00 |
| OTHER | 189 | $1,946,588 | $77,863 | .04 |
| * TOTAL COUNTY * | 880 | $31,163,888 | $1,246,172 | .71 |
| MARION COUNTY | | | | |
| KNOXVILLE* | 269 | $13,231,037 | $529,201 | .30 |
| PELLA | 304 | $15,752,830 | $630,113 | .36 |
| PLEASANTVILLE | 59 | $951,000 | $38,042 | .02 |
| BUSSEY | 17 | $139,070 | $5,562 | .00 |
| MELCHER | 33 | $332,527 | $13,300 | .01 |
| NON-PERMIT | 6 | $546,612 | $16,399 | .01 |
| OTHER | 234 | $3,832,388 | $153,265 | .09 |
| * TOTAL COUNTY * | 922 | $34,785,464 | $1,385,882 | .79 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MARSHALL COUNTY | | | | |
| MARSHALLTOWN* | 926 | $54,849,107 | $2,193,872 | 1.25 |
| STATE CENTER | 73 | $1,008,974 | $40,357 | .02 |
| ALBION | 23 | $341,307 | $13,650 | .01 |
| GILMAN | 33 | $409,070 | $16,345 | .01 |
| MELBOURNE | 25 | $240,012 | $9,599 | .01 |
| LAUREL | 19 | $289,223 | $11,569 | .01 |
| LE GRAND | 28 | $412,538 | $16,502 | .01 |
| LISCOMB | 13 | $190,322 | $7,613 | .00 |
| RHODES | 16 | $62,402 | $2,497 | .00 |
| NON-PERMIT | 3 | $77,191 | $2,315 | .00 |
| OTHER | 187 | $2,539,985 | $101,577 | .06 |
| * TOTAL COUNTY * | 1,346 | $60,420,131 | $2,415,896 | 1.38 |
| MILLS COUNTY | | | | |
| GLENWOOD* | 145 | $6,215,025 | $248,586 | .14 |
| MALVERN | 50 | $891,192 | $35,648 | .02 |
| EMERSON | 31 | $568,975 | $22,760 | .01 |
| HENDERSON | 14 | $168,877 | $6,756 | .00 |
| NON-PERMIT | 1 | $20,507 | $615 | .00 |
| OTHER | 120 | $980,900 | $39,236 | .02 |
| * TOTAL COUNTY * | 361 | $8,845,476 | $353,601 | .20 |
| MITCHELL COUNTY | | | | |
| OSAGE* | 185 | $5,402,521 | $216,011 | .12 |
| ST ANSGAR | 63 | $3,241,916 | $129,522 | .07 |
| RICEVILLE | 40 | $603,759 | $24,148 | .01 |
| STACYVILLE | 37 | $774,149 | $30,966 | .02 |
| NON-PERMIT | 8 | $31,984 | $970 | .00 |
| OTHER | 160 | $1,731,943 | $69,279 | .04 |
| * TOTAL COUNTY * | 493 | $11,786,272 | $470,896 | .27 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MONONA COUNTY | | | | |
| ONAWA* | 152 | $5,695,094 | $227,807 | .13 |
| MAPLETON | 94 | $2,509,875 | $100,399 | .06 |
| UTE | 34 | $444,192 | $17,767 | .01 |
| WHITING | 30 | $271,613 | $10,864 | .01 |
| BLENCOE | 18 | $184,153 | $7,346 | .00 |
| CASTANA | 14 | $102,658 | $4,106 | .00 |
| MOORHEAD | 18 | $187,016 | $7,475 | .00 |
| SOLDIER | 18 | $172,261 | $6,891 | .00 |
| NON-PERMIT | 2 | $26,475 | $795 | .00 |
| OTHER | 86 | $942,798 | $37,711 | .02 |
| * TOTAL COUNTY * | 466 | $10,536,135 | $421,161 | .24 |
| MONROE COUNTY | | | | |
| ALBIA* | 179 | $6,202,799 | $248,114 | .14 |
| LOVILIA | 32 | $220,475 | $8,821 | .01 |
| NON-PERMIT | 3 | $6,987 | $209 | .00 |
| OTHER | 89 | $1,160,208 | $46,407 | .03 |
| * TOTAL COUNTY * | 303 | $7,590,469 | $303,551 | .17 |
| MONTGOMERY COUNTY | | | | |
| RED OAK* | 284 | $15,716,883 | $628,492 | .36 |
| VILLISCA | 62 | $921,044 | $36,815 | .02 |
| STANTON | 38 | $1,062,092 | $42,483 | .02 |
| ELLIOTT | 22 | $222,688 | $8,907 | .01 |
| NON-PERMIT | 3 | $29,804 | $894 | .00 |
| OTHER | 91 | $659,585 | $26,381 | .02 |
| * TOTAL COUNTY * | 500 | $18,612,096 | $743,972 | .43 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| MUSCATINE COUNTY | | | | |
| MUSCATINE* | 711 | $44,632,469 | $1,785,103 | 1.02 |
| WEST LIBERTY | 107 | $2,551,690 | $102,034 | .06 |
| WILTON | 114 | $7,343,067 | $293,723 | .17 |
| ATALISSA | 16 | $140,416 | $5,615 | .00 |
| CONESVILLE | 10 | $90,367 | $3,614 | .00 |
| NICHOLS | 16 | $460,771 | $18,431 | .01 |
| NON-PERMIT | 9 | $45,559 | $1,366 | .00 |
| OTHER | 202 | $2,330,327 | $93,205 | .05 |
| * TOTAL COUNTY * | 1,185 | $57,594,666 | $2,303,091 | 1.32 |
| OBRIEN COUNTY | | | | |
| SHELDON | 262 | $13,205,124 | $528,183 | .30 |
| HARTLEY | 98 | $1,761,218 | $70,450 | .04 |
| PAULLINA | 81 | $1,251,726 | $50,071 | .03 |
| PRIMGHAR* | 58 | $1,548,717 | $61,844 | .04 |
| SANBORN | 67 | $1,343,251 | $53,729 | .03 |
| SUTHERLAND | 44 | $589,518 | $23,566 | .01 |
| ARCHER | 11 | $349,016 | $13,961 | .01 |
| NON-PERMIT | 1 | $180 | $5 | .00 |
| OTHER | 131 | $1,060,106 | $42,397 | .02 |
| * TOTAL COUNTY * | 753 | $21,108,856 | $844,206 | .48 |
| OSCEOLA COUNTY | | | | |
| SIBLEY* | 153 | $4,576,188 | $183,043 | .10 |
| ASHTON | 25 | $529,104 | $21,163 | .01 |
| OCHEYEDAN | 37 | $611,935 | $24,475 | .01 |
| HARRIS | 10 | $72,333 | $2,892 | .00 |
| MELVIN | 25 | $658,425 | $26,339 | .02 |
| NON-PERMIT | 2 | $15,175 | $455 | .00 |
| OTHER | 78 | $453,678 | $18,145 | .01 |
| * TOTAL COUNTY * | 330 | $6,916,838 | $276,512 | .16 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| PAGE COUNTY | | | | |
| CLARINDA* | 225 | $9,299,144 | $371,930 | .21 |
| SHENANDOAH | 307 | $9,966,447 | $398,652 | .23 |
| ESSEX | 35 | $402,051 | $16,081 | .01 |
| BRADDYVILLE | 15 | $127,616 | $5,105 | .00 |
| COIN | 15 | $120,913 | $4,836 | .00 |
| COLLEGE SPRINGS | 11 | $88,932 | $3,557 | .00 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 111 | $1,026,907 | $41,042 | .02 |
| * TOTAL COUNTY * | 719 | $21,032,010 | $841,203 | .48 |
| PALO ALTO COUNTY | | | | |
| EMMETSBURG* | 180 | $5,014,527 | $200,524 | .11 |
| GRAETTINGER | 49 | $620,788 | $24,834 | .01 |
| RUTHVEN | 39 | $908,480 | $36,338 | .02 |
| WEST BEND | 57 | $1,696,050 | $67,797 | .04 |
| AYRSHIRE | 11 | $54,342 | $2,173 | .00 |
| CYLINDER | 13 | $166,443 | $6,658 | .00 |
| MALLARD | 24 | $252,848 | $10,112 | .01 |
| NON-PERMIT | 4 | $12,921 | $387 | .00 |
| OTHER | 88 | $495,984 | $19,839 | .01 |
| * TOTAL COUNTY * | 465 | $9,222,383 | $368,662 | .21 |
| PLYMOUTH COUNTY | | | | |
| LE MARS* | 347 | $17,214,017 | $688,488 | .39 |
| AKRON | 67 | $1,662,379 | $66,494 | .04 |
| KINGSLEY | 84 | $1,625,292 | $65,006 | .04 |
| REMSEN | 87 | $2,167,940 | $86,710 | .05 |
| MERRILL | 36 | $580,787 | $23,234 | .01 |
| HINTON | 28 | $598,375 | $23,934 | .01 |
| OYENS | 13 | $65,810 | $2,634 | .00 |
| NON-PERMIT | 9 | $33,995 | $1,062 | .00 |
| OTHER | 148 | $1,055,981 | $42,232 | .02 |
| * TOTAL COUNTY * | 819 | $25,004,576 | $999,794 | .57 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|
| POCAHONTAS COUNTY | | | | |
| FONDA | 42 | $446,361 | $17,853 | .01 |
| LAURENS | 102 | $2,237,123 | $89,479 | .05 |
| POCAHONTAS* | 141 | $3,614,105 | $144,530 | .08 |
| GILMORE CITY | 16 | $670,321 | $26,809 | .02 |
| ROLFE | 48 | $1,000,569 | $40,000 | .02 |
| HAVELOCK | 12 | $154,638 | $6,186 | .00 |
| PALMER | 23 | $276,762 | $11,067 | .01 |
| VARINA | 12 | $58,027 | $2,324 | .00 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 108 | $360,015 | $14,399 | .01 |
| * TOTAL COUNTY * | 504 | $8,817,921 | $352,647 | .20 |
| POLK COUNTY | | | | |
| DES MOINES* | 6,984 | $714,686,894 | $28,585,256 | 16.34 |
| WEST DES MOINES | 1,015 | $104,893,415 | $4,195,624 | 2.40 |
| URBANDALE | 234 | $13,466,718 | $538,651 | .31 |
| ALTOONA | 190 | $7,573,903 | $302,936 | .17 |
| ANKENY | 476 | $21,779,379 | $871,156 | .50 |
| WINDSOR HTS | 11 | $236,691 | $9,465 | .01 |
| CLIVE | 58 | $3,624,834 | $144,995 | .08 |
| GRIMES | 78 | $2,323,095 | $92,926 | .05 |
| MITCHELLVILLE | 48 | $449,165 | $17,967 | .01 |
| POLK CITY | 65 | $558,297 | $22,329 | .01 |
| BONDURANT | 55 | $944,942 | $37,796 | .02 |
| ELKHART | 15 | $510,723 | $20,432 | .01 |
| PLEASANT HILL | 10 | $944,388 | $37,776 | .02 |
| RUNNELLS | 40 | $555,678 | $22,227 | .01 |
| JOHNSTON | 147 | $6,597,551 | $263,856 | .15 |
| ALLEMAN | 12 | $291,096 | $11,644 | .01 |
| NON-PERMIT | 100 | $4,079,582 | $122,991 | .07 |
| OTHER | 121 | $2,231,462 | $89,258 | .05 |
| * TOTAL COUNTY * | 9,659 | $885,747,813 | $35,387,285 | 20.23 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| POTTAWATTAMIE COUNTY | | | | |
| COUNCIL BLUFFS* | 1,315 | $85,247,246 | $3,409,858 | 1.95 |
| AVOCA | 82 | $3,776,685 | $151,067 | .09 |
| CARTER LAKE | 58 | $1,158,697 | $46,349 | .03 |
| OAKLAND | 71 | $1,507,887 | $60,302 | .03 |
| CARSON | 30 | $252,002 | $10,082 | .01 |
| NEOLA | 36 | $881,576 | $35,248 | .02 |
| WALNUT | 53 | $752,706 | $30,100 | .02 |
| CRESCENT | 21 | $515,687 | $20,628 | .01 |
| HANCOCK | 16 | $161,110 | $6,443 | .00 |
| MACEDONIA | 15 | $386,291 | $15,451 | .01 |
| MINDEN | 29 | $532,223 | $21,288 | .01 |
| TREYNOR | 35 | $622,572 | $24,904 | .01 |
| UNDERWOOD | 25 | $339,757 | $13,591 | .01 |
| NON-PERMIT | 17 | $56,759 | $1,704 | .00 |
| OTHER | 311 | $11,179,666 | $447,136 | .26 |
| * TOTAL COUNTY * | 2,114 | $107,370,864 | $4,294,151 | 2.45 |
| POWESHIEK COUNTY | | | | |
| GRINNELL | 313 | $21,584,163 | $863,359 | .49 |
| BROOKLYN | 88 | $3,744,750 | $149,531 | .09 |
| MONTEZUMA* | 115 | $2,461,804 | $98,443 | .06 |
| VICTOR | 10 | $647,870 | $25,916 | .01 |
| DEEP RIVER | 17 | $259,551 | $10,383 | .01 |
| MALCOM | 18 | $440,503 | $17,620 | .01 |
| NON-PERMIT | 1 | $8,266 | $248 | .00 |
| OTHER | 155 | $1,657,594 | $66,304 | .04 |
| * TOTAL COUNTY * | 717 | $30,804,501 | $1,231,804 | .70 |
| RINGGOLD COUNTY | | | | |
| MOUNT AYR* | 111 | $3,804,669 | $152,186 | .09 |
| DIAGONAL | 18 | $218,416 | $8,738 | .00 |
| KELLERTON | 19 | $127,448 | $5,098 | .00 |
| TINGLEY | 12 | $154,993 | $6,199 | .00 |
| NON-PERMIT | 1 | $5,000 | $150 | .00 |
| OTHER | 80 | $473,820 | $18,953 | .01 |
| * TOTAL COUNTY * | 241 | $4,784,346 | $191,324 | .11 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| SAC COUNTY | | | | |
| SAC CITY* | 139 | $4,275,415 | $170,987 | .10 |
| LAKE VIEW | 79 | $1,684,642 | $67,382 | .04 |
| ODEBOLT | 51 | $1,037,196 | $41,486 | .02 |
| EARLY | 25 | $383,939 | $15,359 | .01 |
| SCHALLER | 45 | $785,887 | $31,436 | .02 |
| WALL LAKE | 51 | $1,429,627 | $57,185 | .03 |
| AUBURN | 18 | $279,640 | $11,185 | .01 |
| LYTTON | 20 | $233,472 | $9,339 | .01 |
| NEMAHA | 10 | $128,618 | $5,145 | .00 |
| NON-PERMIT | 3 | $52,293 | $1,569 | .00 |
| OTHER | 121 | $1,175,366 | $47,002 | .03 |
| * TOTAL COUNTY * | 562 | $11,466,095 | $458,075 | .26 |
| SCOTT COUNTY | | | | |
| DAVENPORT* | 2,622 | $221,977,327 | $8,877,141 | 5.07 |
| BETTENDORF | 688 | $55,986,568 | $2,239,453 | 1.28 |
| BUFFALO | 27 | $668,496 | $26,737 | .02 |
| LE CLAIRE | 88 | $943,031 | $37,719 | .02 |
| BLUE GRASS | 60 | $829,322 | $33,164 | .02 |
| ELDRIDGE | 129 | $5,336,153 | $213,438 | .12 |
| PRINCETON | 33 | $553,288 | $22,131 | .01 |
| WALCOTT | 77 | $4,029,934 | $161,192 | .09 |
| DIXON | 14 | $144,631 | $5,786 | .00 |
| DONAHUE | 18 | $214,553 | $8,583 | .00 |
| LONG GROVE | 20 | $113,232 | $4,530 | .00 |
| MCCAUSLAND | 20 | $142,642 | $5,705 | .00 |
| NEW LIBERTY | 13 | $47,559 | $1,903 | .00 |
| RIVERDALE | 13 | $279,016 | $11,160 | .01 |
| NON-PERMIT | 62 | $775,286 | $23,257 | .01 |
| OTHER | 239 | $3,888,895 | $155,543 | .09 |
| * TOTAL COUNTY * | 4,123 | $295,929,933 | $11,827,442 | 6.76 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| SHELBY COUNTY | | | | |
| HARLAN* | 277 | $11,470,606 | $458,821 | .26 |
| ELK HORN | 42 | $550,251 | $22,008 | .01 |
| SHELBY | 32 | $342,668 | $13,704 | .01 |
| DEFIANCE | 25 | $282,765 | $11,312 | .01 |
| EARLING | 34 | $287,104 | $11,485 | .01 |
| IRWIN | 31 | $612,902 | $24,473 | .01 |
| KIRKMAN | 10 | $35,946 | $1,437 | .00 |
| PANAMA | 21 | $290,886 | $11,634 | .01 |
| PORTSMOUTH | 15 | $289,217 | $11,567 | .01 |
| WESTPHALIA | 13 | $148,634 | $5,937 | .00 |
| NON-PERMIT | 2 | $49,932 | $1,498 | .00 |
| OTHER | 99 | $695,608 | $27,823 | .02 |
| * TOTAL COUNTY * | 601 | $15,056,519 | $601,699 | .34 |
| SIOUX COUNTY | | | | |
| HAWARDEN | 132 | $3,713,950 | $148,440 | .08 |
| ALTON | 53 | $1,259,620 | $50,385 | .03 |
| HULL | 84 | $1,543,292 | $61,729 | .04 |
| ORANGE CITY* | 171 | $6,559,856 | $262,391 | .15 |
| ROCK VALLEY | 154 | $4,507,408 | $180,112 | .10 |
| SIOUX CENTER | 248 | $8,722,483 | $348,884 | .20 |
| BOYDEN | 38 | $583,349 | $23,334 | .01 |
| HOSPERS | 48 | $1,150,889 | $46,034 | .03 |
| IRETON | 45 | $1,287,003 | $51,481 | .03 |
| GRANVILLE | 22 | $250,275 | $10,012 | .01 |
| MAURICE | 15 | $86,738 | $3,470 | .00 |
| NON-PERMIT | 4 | $14,071 | $423 | .00 |
| OTHER | 228 | $2,397,972 | $95,909 | .05 |
| * TOTAL COUNTY * | 1,242 | $32,076,906 | $1,282,604 | .73 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| STORY COUNTY | | | | |
| AMES | 1,128 | $81,577,768 | $3,263,121 | 1.87 |
| NEVADA* | 215 | $8,302,524 | $332,018 | .19 |
| STORY CITY | 128 | $3,279,645 | $131,174 | .07 |
| CAMBRIDGE | 18 | $191,939 | $7,678 | .00 |
| COLO | 37 | $396,048 | $15,839 | .01 |
| MAXWELL | 38 | $417,017 | $16,681 | .01 |
| ROLAND | 44 | $570,753 | $22,831 | .01 |
| SLATER | 46 | $987,216 | $39,488 | .02 |
| ZEARING | 36 | $574,164 | $22,967 | .01 |
| COLLINS | 17 | $381,230 | $15,250 | .01 |
| GILBERT | 25 | $270,591 | $10,825 | .01 |
| HUXLEY | 69 | $1,241,716 | $49,669 | .03 |
| MCCALLSBURG | 16 | $81,296 | $3,252 | .00 |
| NON-PERMIT | 13 | $247,507 | $7,426 | .00 |
| OTHER | 253 | $2,820,637 | $112,824 | .06 |
| * TOTAL COUNTY * | 2,083 | $101,340,051 | $4,051,043 | 2.32 |
| TAMA COUNTY | | | | |
| TAMA | 125 | $3,968,563 | $158,743 | .09 |
| DYSART | 70 | $1,188,711 | $47,548 | .03 |
| TOLEDO* | 109 | $5,528,173 | $221,059 | .13 |
| TRAER | 86 | $2,042,084 | $81,684 | .05 |
| GARWIN | 25 | $204,958 | $8,197 | .00 |
| GLADBROOK | 50 | $1,240,104 | $49,603 | .03 |
| CHELSEA | 33 | $577,135 | $23,084 | .01 |
| CLUTIER | 18 | $166,870 | $6,676 | .00 |
| ELBERON | 10 | $105,586 | $4,225 | .00 |
| LINCOLN | 11 | $278,582 | $11,115 | .01 |
| MONTOUR | 12 | $298,346 | $11,932 | .01 |
| NON-PERMIT | 8 | $33,805 | $1,169 | .00 |
| OTHER | 138 | $940,205 | $37,609 | .02 |
| * TOTAL COUNTY * | 695 | $16,573,122 | $662,644 | .38 |

# RETAIL SALES TAX
## BY COUNTY AND TOWN
## QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| TAYLOR COUNTY | | | | |
| BEDFORD* | 108 | $1,750,700 | $70,030 | .04 |
| LENOX | 80 | $1,690,115 | $67,444 | .04 |
| CLEARFIELD | 35 | $232,135 | $9,282 | .01 |
| NEW MARKET | 22 | $85,486 | $3,418 | .00 |
| BLOCKTON | 18 | $161,766 | $6,471 | .00 |
| NON-PERMIT | 0 | $0 | $0 | .00 |
| OTHER | 77 | $197,861 | $7,915 | .00 |
| * TOTAL COUNTY * | 340 | $4,118,063 | $164,560 | .09 |
| UNION COUNTY | | | | |
| CRESTON* | 314 | $16,180,967 | $647,112 | .37 |
| AFTON | 38 | $837,839 | $33,513 | .02 |
| LORIMOR | 15 | $166,330 | $6,653 | .00 |
| NON-PERMIT | 4 | $41,748 | $1,252 | .00 |
| OTHER | 80 | $374,022 | $14,961 | .01 |
| * TOTAL COUNTY * | 451 | $17,600,906 | $703,491 | .40 |
| VAN BUREN COUNTY | | | | |
| KEOSAUQUA* | 63 | $1,130,159 | $45,205 | .03 |
| BONAPARTE | 28 | $304,135 | $12,165 | .01 |
| FARMINGTON | 57 | $662,610 | $26,506 | .02 |
| MILTON | 21 | $214,318 | $8,573 | .00 |
| BIRMINGHAM | 24 | $181,128 | $7,245 | .00 |
| CANTRIL | 23 | $182,160 | $7,283 | .00 |
| STOCKPORT | 21 | $311,828 | $12,472 | .01 |
| NON-PERMIT | 2 | $13,955 | $419 | .00 |
| OTHER | 144 | $1,000,885 | $40,036 | .02 |
| * TOTAL COUNTY * | 383 | $4,001,178 | $159,904 | .09 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WAPELLO COUNTY | | | | |
| OTTUMWA* | 880 | $45,487,673 | $1,819,302 | 1.04 |
| ELDON | 52 | $516,746 | $20,594 | .01 |
| EDDYVILLE | 41 | $531,375 | $21,254 | .01 |
| AGENCY | 29 | $231,491 | $9,261 | .01 |
| BLAKESBURG | 17 | $165,450 | $6,617 | .00 |
| NON-PERMIT | 20 | $67,111 | $2,013 | .00 |
| OTHER | 196 | $1,203,111 | $48,108 | .03 |
| * TOTAL COUNTY * | 1,235 | $48,202,957 | $1,927,149 | 1.10 |
| WARREN COUNTY | | | | |
| INDIANOLA* | 384 | $13,970,323 | $558,746 | .32 |
| CARLISLE | 98 | $1,890,338 | $75,614 | .04 |
| NORWALK | 106 | $2,003,582 | $80,144 | .05 |
| MILO | 18 | $170,296 | $6,812 | .00 |
| CUMMING | 21 | $71,288 | $2,852 | .00 |
| HARTFORD | 24 | $138,256 | $5,531 | .00 |
| LACONA | 25 | $302,321 | $12,093 | .01 |
| MARTENSDALE | 18 | $258,855 | $10,354 | .01 |
| NEW VIRGINIA | 23 | $254,754 | $10,191 | .01 |
| ST MARYS | 10 | $113,826 | $4,554 | .00 |
| NON-PERMIT | 14 | $78,405 | $2,353 | .00 |
| OTHER | 215 | $1,792,782 | $71,682 | .04 |
| * TOTAL COUNTY * | 956 | $21,045,026 | $840,926 | .48 |
| WASHINGTON COUNTY | | | | |
| WASHINGTON* | 338 | $14,418,047 | $576,674 | .33 |
| KALONA | 148 | $3,499,163 | $139,958 | .08 |
| BRIGHTON | 42 | $375,171 | $15,007 | .01 |
| RIVERSIDE | 36 | $393,136 | $15,722 | .01 |
| WELLMAN | 65 | $2,066,391 | $82,655 | .05 |
| AINSWORTH | 23 | $327,964 | $13,117 | .01 |
| CRAWFORDSVILLE | 16 | $203,852 | $8,153 | .00 |
| WEST CHESTER | 12 | $98,922 | $3,959 | .00 |
| NON-PERMIT | 4 | $32,270 | $968 | .00 |
| OTHER | 217 | $2,665,064 | $106,605 | .06 |
| * TOTAL COUNTY * | 901 | $24,079,980 | $962,818 | .55 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987



| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WAYNE COUNTY | | | | |
| CORYDON* | 122 | $2,532,577 | $101,302 | .06 |
| SEYMOUR | 40 | $382,071 | $15,254 | .01 |
| ALLERTON | 39 | $309,867 | $12,399 | .01 |
| HUMESTON | 48 | $812,754 | $32,510 | .02 |
| LINEVILLE | 16 | $177,563 | $7,104 | .00 |
| NON-PERMIT | 1 | $9,613 | $288 | .00 |
| OTHER | 92 | $685,914 | $27,431 | .02 |
| * TOTAL COUNTY * | 358 | $4,910,359 | $196,288 | .11 |
| WEBSTER COUNTY | | | | |
| FT DODGE* | 997 | $63,631,354 | $2,545,161 | 1.45 |
| GOWRIE | 75 | $2,325,953 | $92,874 | .05 |
| DAYTON | 56 | $694,388 | $27,774 | .02 |
| LEHIGH | 25 | $374,433 | $14,977 | .01 |
| OTHO | 13 | $65,200 | $2,607 | .00 |
| BADGER | 27 | $170,040 | $6,803 | .00 |
| CALLENDER | 24 | $217,551 | $8,703 | .00 |
| CLARE | 14 | $59,059 | $2,362 | .00 |
| DUNCOMBE | 16 | $177,877 | $7,115 | .00 |
| HARCOURT | 24 | $360,221 | $14,408 | .01 |
| MOORLAND | 14 | $62,052 | $2,482 | .00 |
| VINCENT | 15 | $1,329,618 | $53,182 | .03 |
| NON-PERMIT | 11 | $118,630 | $3,560 | .00 |
| OTHER | 278 | $3,672,382 | $146,890 | .08 |
| * TOTAL COUNTY * | 1,589 | $73,258,758 | $2,928,898 | 1.67 |
| WINNEBAGO COUNTY | | | | |
| FOREST CITY* | 158 | $4,096,797 | $163,804 | .09 |
| BUFFALO CENTER | 68 | $1,900,945 | $75,954 | .04 |
| LAKE MILLS | 115 | $3,258,955 | $130,362 | .07 |
| THOMPSON | 30 | $1,289,997 | $51,600 | .03 |
| LELAND | 16 | $140,846 | $5,634 | .00 |
| RAKE | 19 | $247,151 | $9,885 | .01 |
| NON-PERMIT | 43 | $37,964 | $1,248 | .00 |
| OTHER | 90 | $2,095,776 | $83,828 | .05 |
| * TOTAL COUNTY * | 539 | $13,068,431 | $522,315 | .30 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | OF TAX |
|---|---|---|---|---|
| WINNESHIEK COUNTY | | | | |
| DECORAH* | 353 | $19,717,642 | $788,522 | .45 |
| CALMAR | 53 | $1,527,651 | $61,105 | .03 |
| OSSIAN | 58 | $1,193,100 | $47,724 | .03 |
| CASTALIA | 12 | $36,829 | $1,472 | .00 |
| FT. ATKINSON | 31 | $671,699 | $26,869 | .02 |
| RIDGEWAY | 21 | $171,302 | $6,852 | .00 |
| SPILLVILLE | 25 | $413,842 | $16,523 | .01 |
| NON-PERMIT | 6 | $31,849 | $956 | .00 |
| OTHER | 219 | $2,236,176 | $89,448 | .05 |
| * TOTAL COUNTY * | 778 | $26,000,090 | $1,039,471 | .59 |
| WOODBURY COUNTY | | | | |
| SIOUX CITY* | 2,179 | $172,793,604 | $6,911,716 | 3.95 |
| MOVILLE | 57 | $1,895,398 | $75,816 | .04 |
| ANTHON | 50 | $565,710 | $22,630 | .01 |
| CORRECTIONVILLE | 53 | $755,890 | $30,237 | .02 |
| DANBURY | 29 | $698,457 | $27,939 | .02 |
| SERGEANT BLUFF | 68 | $1,900,773 | $76,030 | .04 |
| SLOAN | 39 | $579,189 | $23,170 | .01 |
| CUSHING | 19 | $128,830 | $5,153 | .00 |
| HORNICK | 12 | $462,887 | $18,505 | .01 |
| LAWTON | 24 | $384,442 | $15,379 | .01 |
| OTO | 12 | $132,363 | $5,294 | .00 |
| PIERSON | 24 | $197,871 | $7,915 | .00 |
| SALIX | 18 | $456,046 | $18,243 | .01 |
| SMITHLAND | 11 | $92,652 | $3,706 | .00 |
| NON-PERMIT | 24 | $509,460 | $15,284 | .01 |
| OTHER | 125 | $1,213,151 | $48,526 | .03 |
| * TOTAL COUNTY * | 2,744 | $182,766,723 | $7,305,543 | 4.18 |

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1987

| TOWN | | NO. OF BUS. | TAXABLE SALES | COMPUTED TAX | % OF TAX |
|---|---|---|---|---|---|
| WORTH | COUNTY | | | | |
| MANLY | | 50 | $603,229 | $24,127 | .01 |
| NORTHWOOD* | | 101 | $3,194,589 | $127,744 | .07 |
| FERTILE | | 24 | $220,082 | $8,802 | .01 |
| GRAFTON | | 23 | $317,010 | $12,682 | .01 |
| HANLONTOWN | | 14 | $186,115 | $7,445 | .00 |
| KENSETT | | 17 | $173,188 | $6,928 | .00 |
| NON-PERMIT | | 28 | $81,958 | $2,536 | .00 |
| OTHER | | 105 | $595,149 | $23,801 | .01 |
| * TOTAL COUNTY * | | 362 | $5,371,320 | $214,065 | .12 |
| WRIGHT | COUNTY | | | | |
| CLARION* | | 161 | $4,754,818 | $190,133 | .11 |
| EAGLE GROVE | | 142 | $4,960,752 | $198,437 | .11 |
| BELMOND | | 143 | $4,597,574 | $183,903 | .11 |
| DOWS | | 35 | $520,734 | $20,830 | .01 |
| GOLDFIELD | | 42 | $1,024,093 | $40,967 | .02 |
| ROWAN | | 14 | $182,973 | $7,318 | .00 |
| WOOLSTOCK | | 12 | $338,730 | $13,549 | .01 |
| NON-PERMIT | | 0 | $0 | $0 | .00 |
| OTHER | | 104 | $864,763 | $34,586 | .02 |
| * TOTAL COUNTY * | | 653 | $17,244,437 | $689,723 | .39 |
| * LATE FILERS * | | 4,562 | $45,374,415 | $1,814,123 | 1.04 |
| ** GRAND TOTAL ** | | 101,246 | $4,377,715,571 | $174,928,696 | 100.00 * |

* PERCENTAGES MAY NOT EQUAL 100 DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

# GLOSSARY

**TAXABLE SALES** — Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include:

a) Sales in interstate commerce,
b) Sales to government units,
c) Sales for resale or processing,
d) Sales of gasoline or diesel fuel,
e) Sales of vehicles subject to registration, and
f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen

**COMPUTED TAX DUE** — The amount of tax computed to be due based on taxable sales or taxable purchases.

**NON-PERMIT** — Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.

**OTHERS**

A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report).

B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).

**BUSINESS CLASSIFICATION** — Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.

**BUSINESS GROUP** — Consolidation of related business classes into twelve business groups.

**NUMBER OF BUSINESSES** — The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.